

Vote: 589 Bulambuli District

FY 2018/19

Terms and Conditions

Pursuant to the Public Financial Management Act of 2015, Part VII – Accounting and Audit, Section 45 (3), the Accounting Officer shall enter into an annual budget performance contract with the Permanent Secretary/Secretary to the Treasury.

The performance contract consists of two parts – Part A and Part B. Part A outlines the core performance requirements against which my performance as an Accounting Officer will be assessed, in two areas:

1. Budgeting, Financial Management and Accountability, which are common for all Votes; and
2. Achieving Results in five Priority Programmes and Projects identified for the specific Vote

I understand that Central Government Accounting Officers will communicate their 5 priorities of the vote within three months of the start of the Financial Year and the priorities for local governments will be established centrally.

Part B sets out the key results that a Vote plans to achieve in **2018/19**. These take the form of summaries of Ministerial Policy Statement (MPS) for central government AOs and budget narrative summaries for Local government AOs.

I hereby undertake, as the Accounting Officer, to achieve the performance requirements set out in Part A of this performance contract and to deliver on the outputs and activities specified in the work plan of the Vote for FY **2018/19** subject to the availability of budgeted resources set out in Part B.

I, as the Accounting Officer, shall be responsible and personally accountable to Parliament for the activities of this Vote. I shall also be personally accountable for a function or responsibility that is delegated, inclusive of all work performed on behalf of staff that I have authority and control over.

I understand that my performance will be assessed to ascertain whether I have met the requirements specified under Part A.

I also undertake to prepare and submit quarterly financial and physical performance progress reports to the Ministry of Finance, Planning and Economic Development on the outputs set out in the workplans, and to provide quarterly workplans and release requests by the specified deadlines (PFM Act of 2015, Section 16(1) and 21(3)). I understand that the Ministry of Finance, Planning and Economic Development will not disburse funds unless it has received complete submissions of the aforementioned reports.

I commit to adhering to the responsibilities laid out in the letter appointing me as an Accounting Officer from the Permanent Secretary/Secretary to the Treasury for FY **2018/19**.

I will submit performance reports on or before the last working day of the first month after the close of each quarter. I understand that budgets and performance reports will be posted on the Uganda Budget Website (www.budget.go.ug) to ensure public access to budget information and that this information will also be accessible from the budget hotline (0800 229 229). In addition, I will respond, within two weeks, to any comments or feedback posted on the budget website on any issues that pertain to my Vote. I also commit to ensuring required procurement information is posted and up to date on the Government Procurement Portal (gpp.ppda.go.ug).

I understand that failure to comply with these requirements will result in my appointment as an Accounting Officer being revoked.

Signature :

Signature :



WADADA LAWRENCE

(Accounting Officer)



Keith Muhakanizi

Permanent Secretary / Secretary to the Treasury
(MoFPED)

Signed on Date: _____

Signed on Date: _____

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PART A: PERFORMANCE REQUIREMENTS OF ACCOUNTING OFFICERS (start on new page)

Part A outlines the core performance requirements against which my performance as an Accounting Officer will be assessed, in two areas:

1. Budgeting, Financial Management and Accountability, which are common for all Votes; and
2. Achieving Results in five Priority Programmes and Projects identified for the specific Vote

PERFORMANCE AREA #1: Budgeting, Financial Management and Accountability

Preamble: All Accounting Officers are expected to perform their job responsibilities in accordance with the Public Finance Management (PFM) Act 2015 and the Public Procurement and Disposal Act (PPDA) 2003 along with the Constitution and other laws that govern the Republic of Uganda.

Accounting officers will be required to perform and their performance will be assessed annually in the following areas:

- 1.1 Adherence to Budget Requirements: Adherence to key budget requirements specified by MoFPED in the various Circulars during budget preparation. For local governments, this also includes adherence to budget requirements agreed between local governments and the ministries responsible for sector conditional and unconditional grants and the Discretionary Development Equalisation Grants.
- 1.2 Complete and timely submission of budget documents: Sector Budget Framework Paper, Ministerial Policy Statement, annual workplan, detailed budget estimates, annual cashflow plan, annual recruitment plan, annual procurement plans, accounting warrants and annual procurement plans that are submitted on time in accordance with the designated due date.
- 1.3 Open and Transparent Procurement: Annual procurement plans and required information on tender prepared and posted on the PPDA procurement portal.
- 1.4 Prompt Processing of Payments: Monthly salaries, wages, invoices, certificates and pensions on time in accordance with the designated due date.
- 1.5 Implementing the Budget as Planned: Adherence to the annual budget and work plan and associated budget requirements for the financial year; adherence to the annual cash flow plan; and no new arrears incurred by the Vote.
- 1.6 Complete and timely submission of reports: Annual and half yearly accounts and quarterly performance reports prepared in accordance with the designated due date.
- 1.7 Transparency, Monitoring and Follow up: Quarterly monitoring activities undertaken by the vote and reports published; follow up actions taken and documented on the budget website; list of staff on payroll and pension recipients published on the budget website.
- 1.8 Internal and External Audit Follow up: Actions are planned and taken in response to the recommendations of the Audit Committee and Public Accounts Committee.

PERFORMANCE AREA #2: Achieving Results in Priority Projects and Programs

Preamble: Accounting Officers are held accountable and are expected to oversee the implementation and delivery of physical outputs of all projects and programs regardless of their stage and/or status. An Accounting Officer's performance in the planning and implementation of five priority Programmes and projects will be assessed.

Central Government Accounting Officers must identify and specify five priority programmes (recurrent) or major infrastructure projects (capital development) for their individual Votes and list them at the beginning of this Performance Contract. The top 5 projects, whether projects or programs, should be the ones that contribute significantly to the achievement of sectoral or national goals. They should be selected on the basis of their size and/or policy priority.

It is critically important for AOs to track the performance of these Projects/programmes and ensure they are managed effectively. For each priority Programme or Project, Accounting Officers will be assessed on performance in the following areas:

- 2.1 Alignment of plans with Policy: The alignment of priority Programmes and Projects workplans with vote, sectoral and national strategies (NDP).
- 2.2 Achievement of planned results: The extent to which annual key performance indicators and targets are achieved for key projects and/or programs.
- 2.3 Timely and Predictable Implementation: The consistency of actual expenditures with budgeted cash flow and procurement plans; the degree to which results are achieved within budget and without cost overruns.
- 2.4 Procurement and Project Management: Adherence to all aspects of the PPDA Act and Regulations for procurements relating to priority Programme/Project expenditure.
- 2.5 Monitoring & Follow Up: The adequacy and timeliness of information on priority Programmes and Projects in vote quarterly monitoring and evaluation reports; follow up on performance issues identified relating to the Programme/Project identified via monitoring, inspection, audit and feedback processes.

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NOTE:

Accounting Officers' performance will be assessed annually. MoFPED will distribute compliance and assessment tools to Accounting Officers within three months of the start of the financial year. These tools will set out how Accounting Officers can comply with performance requirements and how they will be assessed.

National priorities for Local Governments will be identified centrally in consultation with the Local Government Associations, Office of the Prime Minister, National Planning Authority and Ministry of Local Government.

Vote: 589 Bulambuli District**FY 2018/19****SECTION A: Overview of Revenues and Expenditures****Revenue Performance and Plans by source**

Uganda Shillings Thousands	<i>Current Budget Performance</i>		
	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
Local Revenues	177,250	92,228	177,250
Discretionary Government Transfers	4,378,865	3,612,010	4,704,888
Conditional Government Transfers	11,701,009	8,770,041	13,549,186
Other Government Transfers	205,277	688,512	2,158,497
Donor Funding	173,362	0	205,277
Grand Total	16,635,764	13,162,791	20,795,098

Revenue Performance by end of March of the Running FY

Out of the realized Budget of Ugx 13,162,791,000= in the quarter against the annual Budget of ugx 8,940,769,000 representing 79%, 68% has been spent by the end of the quarter representing 54% of the quarterly Budget Most of the Development Projects were not implemented by the end of the quarter, This was as a result of service providers was at best evaluated bidders awarded, waiting for signing of agreements before starting works thus delayed the process of expenditure during the quarter.

Planned Revenues for next FY

The District Plans to spend Ugshs 20,776,398,000 for FY 2018/19 compared to ugshs 16,635,764,000 for Fy 2017/18 representing 24% increase , the Increase was due to increased allocation of sector Development grant allocation for Health, Education and Production , General increase in the salary for science staff and for Political Leaders.The District expects the following Interventions that will be reflected in the Five year Development and Budgets. The District will undertake capacity Building to Technical and political Leaders in terms of legislation, Construction of the District Administration block, Construction of the irrigation scheme in order to reduce poverty and increase agricultural Production and Productivity.

Expenditure Performance by end of March 2017/18 and Plans for the next FY by Department

Uganda Shillings Thousands	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
Administration	4,558,533	3,844,179	4,443,039
Finance	349,593	273,509	340,783
Statutory Bodies	695,297	504,298	836,480
Production and Marketing	593,247	497,127	1,353,273
Health	2,647,029	2,035,148	3,989,138
Education	6,230,919	4,623,854	7,434,424
Roads and Engineering	497,338	450,794	852,995
Water	491,912	477,333	469,661
Natural Resources	104,290	83,229	112,306
Community Based Services	240,503	192,662	724,587
Planning	168,077	141,184	181,292
Internal Audit	59,026	39,474	57,122

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Grand Total	16,635,764	13,162,791	20,795,098
<i>o/w: Wage:</i>	9,418,973	7,064,230	11,102,688
<i>Non-Wage Recurrent:</i>	5,056,227	4,110,999	4,934,502
<i>Domestic Devt:</i>	2,160,564	1,987,562	4,552,631
<i>Donor Devt:</i>	0	0	205,277

Expenditure Performance by end of March FY 2017/18

Out of the realised Budget of Ugx 13,162,791,000 in the quarter against the annual Budget of ugx 16,635,764,000 representing 79%, 68% had been spent by the end of the quarter representing 54% of the quarterly Budget Most of the Development Projects were not implemented by the end of the quarter, This was as a result of service providers was at best evaluated bidders awarded, waiting for signing of agreements before starting works thus delayed the process of expenditure during the quarter.

Planned Expenditures for the FY 2018/19

Of the total District budget for FY2018/19 59.2% on wages, non-wage recurrent 21.5%, and development 19.3%. By department Education 40.3%. Road 4.3%. Water 2.3% Natural Resource 0.8% Community services 7.7%. Planning 6.1% and Audit 0.6%. Compared to FY 2017/18 no changes major changes except in planning due to NUSAF3.

Medium Term Expenditure Plans

Key priority areas of intervention in the medium term are expected to be promotion of Universal Primary and Secondary Education (UPE & USE), improving the health of the communities through Primary Health Care, improvement on Maternal Child Health (MCH), promoting food security and increased household incomes through increased agricultural productivity by the use of extension staff, increasing accessibility to markets through improved road network, provision of clean and safe water for humans and livestock, strengthening good governance, transparency and Accountability through monitoring, supervision and coordination as per NDP II

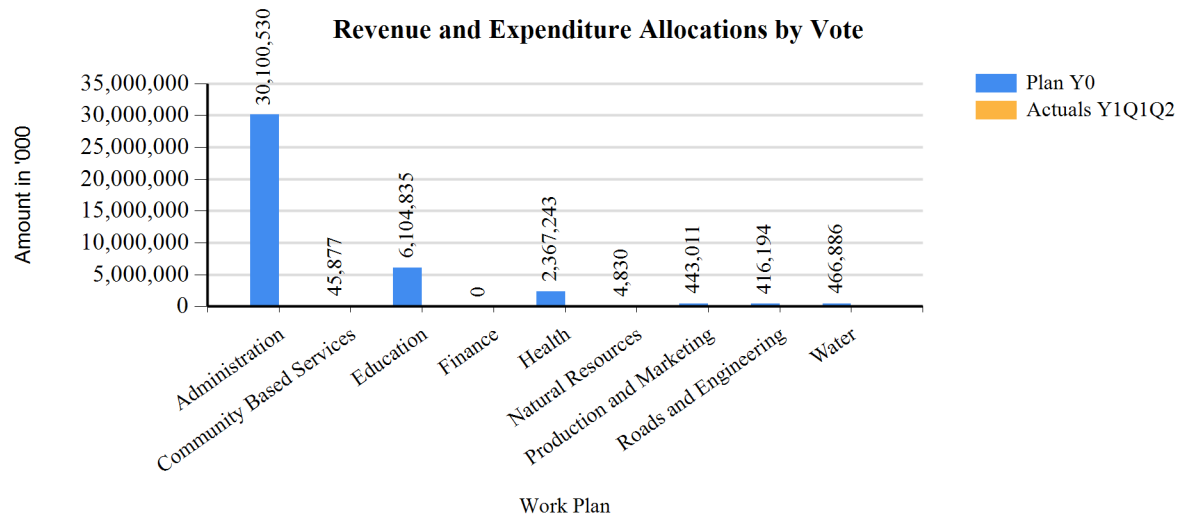
Challenges in Implementation

Low tax base in the District to supplement on central Government transfers, inadequate office space and accommodation for staff at the District, schools and Health centers, Inadequate funding for most of the decentralized services in the District and Inadequate transport means in terms of the Vehicles for supervision and monitoring of the Government programs in the District is a major Challenge. Inadequate roads equipment's the unit has only one grader which can not be effectively used on roads works in the District.

G1: Graph on the revenue and expenditure allocations by Department

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FY 2018/19



Revenue Performance, Plans and projections by Source

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts By End March for FY 2017/18	Approved Budget for FY 2018/19
1. Locally Raised Revenues	177,250	92,228	177,250
Advance Recoveries	0	0	0
Agency Fees	21,000	6,845	32,288
Animal & Crop Husbandry related Levies	1,000	0	0
Business licenses	20,000	560	20,000
Land Fees	5,050	2,940	5,303
Local Services Tax	55,200	30,857	57,960
Market /Gate Charges	21,000	9,129	23,100
Other Fees and Charges	34,000	41,897	30,000
Registration (e.g. Births, Deaths, Marriages, etc.) fees	0	0	0
Registration of Businesses	20,000	0	8,600
Sale of non-produced Government Properties/assets	0	0	0
2a. Discretionary Government Transfers	4,378,865	3,612,010	4,704,888
District Discretionary Development Equalization Grant	1,267,515	1,267,515	1,231,408
District Unconditional Grant (Non-Wage)	820,333	615,250	921,961
District Unconditional Grant (Wage)	1,929,864	1,447,398	2,171,490
Urban Discretionary Development Equalization Grant	43,930	43,930	43,274
Urban Unconditional Grant (Non-Wage)	99,094	74,321	99,025
Urban Unconditional Grant (Wage)	218,130	163,597	237,729
2b. Conditional Government Transfer	11,701,009	8,770,041	13,549,186
General Public Service Pension Arrears (Budgeting)	715,912	715,912	21,242

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Gratuity for Local Governments	392,206	294,154	484,435
Pension for Local Governments	228,492	171,369	263,565
Salary arrears (Budgeting)	515,524	515,524	20,696
Sector Conditional Grant (Non-Wage)	1,869,817	989,230	2,039,328
Sector Conditional Grant (Wage)	7,270,980	5,453,235	8,693,468
Sector Development Grant	630,617	630,617	1,940,227
Transitional Development Grant	77,462	0	86,226
2c. Other Government Transfer	205,277	688,512	2,158,497
Global Fund	0	2,973	0
Northern Uganda Social Action Fund (NUSAF)	0	0	907,001
Other	205,277	359,475	0
Uganda Road Fund (URF)	0	280,564	771,851
Uganda Women Entrepreneurship Program(UWEP)	0	0	163,009
Vegetable Oil Development Project	0	45,500	0
Youth Livelihood Programme (YLP)	0	0	316,637
3. Donor	173,362	0	205,277
United Nations Children Fund (UNICEF)	0	0	205,277
Others	173,362	0	0
Total Revenues shares	16,635,764	13,162,791	20,795,098

i) Revenue Performance by March FY 2017/18**Locally Raised Revenues**

The Local revenue realized during quarter on was 26,729,000= (15%) of the Annual Budget of 177,250,000=, The performance was below average was because we did not realize any Money from agency fees, Animal husbandry related fees, Registration fees and agency fees. This was due to Less mobilization and collection by the Finance Department, but we hope to improve in the Future. However, there was good performance in some revenue sources for example Local service tax and agency Fees.

Central Government Transfers

The central Government transfers was 27% by the end of the First quarter, of which non wage was 25%, Domestic Development was 25%, Conditional transfers was 60%, Other Government transfers was 20% and locally raised was also 20%. Much of the funds was for non wage activities.

Donor Funding

In the First quarter the District did not realize any donor funds, this was due to existence of few NGOs in the District who didn't spend their money.

ii) Planned Revenues for FY 2018/19**Locally Raised Revenues**

Local revenue is expected to increase as a result of Increased Mobilization and strict supervision of revenue collection at source like Local service tax from private institutions, we expect to exploit new sources like market gates in Kamu and Members Sub counties, Intensified supervision of of markets fees and trading licenses collections and Increased sensitization and spot checks in most of revenue collection areas will assist to increase revenue collection.

Central Government Transfers

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There has been a change in expected Grants from central Government and resource allocation has been reduced as guided by the communication from Ministry of Finance. The reduction was due to DDEG which reduced, Also grants have been consolidated and others replaced like LGMSD and PRDP with DDEG. The DDEG guidelines have also been changed especially focusing on livelihood undert sub counties.

Donor Funding

In the FY 2018/19 the District expects donor Funding from UNICEF unless and others that may express interest and funds shall be included in the Budget.

Table on the revenues and Budget by Sector and Programme

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
Sector: Agriculture			
Agricultural Extension Services	400,446	221,481	492,720
District Production Services	186,781	73,817	849,729
District Commercial Services	6,020	3,010	10,823
<i>Sub- Total of allocation Sector</i>	593,247	298,308	1,353,273
Sector: Works and Transport			
District, Urban and Community Access Roads	497,337	335,644	852,995
<i>Sub- Total of allocation Sector</i>	497,337	335,644	852,995
Sector: Education			
Pre-Primary and Primary Education	4,467,111	2,537,452	4,457,880
Secondary Education	1,614,414	537,257	2,698,022
Education & Sports Management and Inspection	146,744	41,237	273,521
Special Needs Education	2,650	1,560	5,000
<i>Sub- Total of allocation Sector</i>	6,230,919	3,117,505	7,434,424
Sector: Health			
Primary Healthcare	2,416,622	1,206,213	3,966,201
Health Management and Supervision	230,407	247,832	22,937
<i>Sub- Total of allocation Sector</i>	2,647,029	1,454,045	3,989,138
Sector: Water and Environment			
Rural Water Supply and Sanitation	491,912	219,850	469,661
Natural Resources Management	104,290	53,583	112,306
<i>Sub- Total of allocation Sector</i>	596,202	273,433	581,966
Sector: Social Development			
Community Mobilisation and Empowerment	240,503	84,138	724,587
<i>Sub- Total of allocation Sector</i>	240,503	84,138	724,587
Sector: Public Sector Management			
District and Urban Administration	4,558,534	2,949,329	4,443,039

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Local Statutory Bodies	695,297	412,413	836,480
Local Government Planning Services	168,077	107,734	181,292
<i>Sub- Total of allocation Sector</i>	<i>5,421,908</i>	<i>3,469,476</i>	<i>5,460,811</i>
Sector: Accountability			
Financial Management and Accountability(LG)	349,593	211,207	340,783
Internal Audit Services	59,026	35,254	57,122
<i>Sub- Total of allocation Sector</i>	<i>408,619</i>	<i>246,461</i>	<i>397,904</i>

Vote: 589 Bulambuli District**FY 2018/19****SECTION B : Workplan Summary****Workplan Title : Administration**

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	3,335,316	2,762,213	3,398,793
District Unconditional Grant (Non-Wage)	65,947	49,972	71,821
District Unconditional Grant (Wage)	825,298	611,181	1,066,925
General Public Service Pension Arrears (Budgeting)	715,912	715,912	21,242
Gratuity for Local Governments	392,206	294,154	484,435
Locally Raised Revenues	66,417	34,202	50,166
Multi-Sectoral Transfers to LLGs_NonWage	208,297	131,981	275,214
Other Transfers from Central Government	0	0	907,001
Pension for Local Governments	228,492	171,369	263,565
Salary arrears (Budgeting)	515,524	515,524	20,696
Urban Unconditional Grant (Non-Wage)	99,094	74,321	0
Urban Unconditional Grant (Wage)	218,130	163,597	237,729
Development Revenues	1,223,218	1,081,966	1,044,246
District Discretionary Development Equalization Grant	239,872	239,659	280,598
Locally Raised Revenues	0	0	0
Multi-Sectoral Transfers to LLGs_Gou	939,416	798,376	763,648
Urban Discretionary Development Equalization Grant	43,930	43,930	0
Total Revenue Shares	4,558,533	3,844,179	4,443,039
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	1,043,427	716,474	1,304,654
Non Wage	2,291,889	1,257,178	2,094,139
Development Expenditure			
Domestic Development	1,223,218	975,677	1,044,246
Donor Development	0	0	0
Total Expenditure	4,558,534	2,949,329	4,443,039

Narrative of Workplan Revenues and Expenditure

The Administration department expects to spend 4,443,108,000/= in the FY 2018/19 compared to 4,558,533,000/= in the last FY 2017/18 representing a 4% deduction in the budget from different sources. The decrease in recurrent budget compared to FY 2017/18 IPFs for pension and gratuity arrears, gratuity grant and salary arrears is removed. The Funds will be spent on both recurrent and Development activities. The budget is expected to be financed by Central Government grants such as District non wage, wage and DDEG at the district and LLGs levels followed by local Revenue.

Vote: 589 Bulambuli District**FY 2018/19****Workplan Title : Finance**

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	325,029	248,758	298,953
District Unconditional Grant (Non-Wage)	63,482	51,590	53,880
District Unconditional Grant (Wage)	199,546	149,660	199,546
Locally Raised Revenues	62,000	47,508	45,459
Multi-Sectoral Transfers to LLGs_NonWage	0	0	69
Development Revenues	24,564	24,751	41,829
District Discretionary Development Equalization Grant	24,564	24,751	41,829
Total Revenue Shares	349,593	273,509	340,783
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	199,546	143,768	199,546
Non Wage	125,482	67,439	99,407
Development Expenditure			
Domestic Development	24,564	0	41,829
Donor Development	0	0	0
Total Expenditure	349,593	211,207	340,783

Narrative of Workplan Revenues and Expenditure

The Department expects to operate a budget of shs 340,714,000= in the FY 2018/19 as compared to ushs 349,593,000= in the FY 2017/18 from different sources of revenue, There is 2% decrease in the Budget and the decrease was as a result of DDEG allocation which was cut by 10% compared to last FY. The funds will be spent on procurement of a motorcycle for revenue Mobilization, IFMS costs , and payment of staff wages. The Funds will be spent on Recurrent and Development activities.

Workplan Title : Statutory Bodies

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	695,297	504,298	836,480
District Unconditional Grant (Non-Wage)	441,806	331,350	566,143
District Unconditional Grant (Wage)	218,650	163,988	218,650
Locally Raised Revenues	34,841	8,960	51,686
Development Revenues	0	0	0
N/A			
Total Revenue Shares	695,297	504,298	836,480

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B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	218,650	163,988	218,650
Non Wage	476,647	248,425	617,829
<i>Development Expenditure</i>			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	695,297	412,413	836,480

Narrative of Workplan Revenues and Expenditure

The Department expects to receive and spend UGX 836479724= in the FY 2018/19. There is an increase of 26% in funding compared to the previous budget which was UGX 695,297,000=. The increase is attributed to increase in Councillors allowances and Honororia was introduced for councillors . for the FY 2018/19. the Funds are expected to come from Central Government and Local Revenue.

Workplan Title : Production and Marketing

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
<i>Recurrent Revenues</i>	566,477	424,858	1,177,741
District Unconditional Grant (Wage)	150,236	112,677	150,236
Sector Conditional Grant (Non-Wage)	32,136	24,102	399,892
Sector Conditional Grant (Wage)	384,106	288,080	627,613
<i>Development Revenues</i>	26,769	72,269	175,532
District Discretionary Development Equalization Grant	0	0	15,000
Other Transfers from Central Government	0	45,500	0
Sector Development Grant	26,769	26,769	160,532
Total Revenue Shares	593,247	497,127	1,353,273
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	534,342	277,709	777,848
Non Wage	32,136	20,600	399,892
<i>Development Expenditure</i>			
Domestic Development	26,769	0	175,532
Donor Development	0	0	0
Total Expenditure	593,247	298,308	1,353,273

Narrative of Workplan Revenues and Expenditure

Vote: 589 Bulambuli District**FY 2018/19**

The Department expects to receive and spend shs. 1,353,273.000shs in the FY 2018/19 as compared to shs. 593,247,000shs for FY 2017/18 and this represents a 128% increase in funding. Of the expected revenue will be spent on wages for Agricultural Extension (sub-county level) staff while 150,236,000 will on the district level staff wages in the Department. Of the total revenue expected named above includes also Shs. 393,892,260 that will be spent on non wage activities under all the sectors of the department while 160,532,245 will be spent on development activities in the Production Department.

Workplan Title : Health

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	2,495,059	1,960,640	3,104,096
Other Transfers from Central Government	205,277	243,304	0
Sector Conditional Grant (Non-Wage)	125,649	94,236	125,649
Sector Conditional Grant (Wage)	2,164,133	1,623,100	2,978,447
Development Revenues	151,970	74,508	885,043
District Discretionary Development Equalization Grant	74,508	74,508	27,306
Donor Funding	0	0	205,277
Sector Development Grant	0	0	566,234
Transitional Development Grant	77,462	0	86,226
Total Revenue Shares	2,647,029	2,035,148	3,989,138
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	2,164,133	1,099,062	2,978,447
Non Wage	330,926	290,541	125,649
Development Expenditure			
Domestic Development	151,970	64,442	679,766
Donor Development	0	0	205,277
Total Expenditure	2,647,029	1,454,045	3,989,138

Narrative of Workplan Revenues and Expenditure

The department expects to receive and spend UGX 3,989,138,329/= which is 143% of what was planned for the previous FY 2017/18 UGX 2,647,029,579/=.which is a 50% increase in the budget, this increase is attributed to the increase in the sector development grant,the transitional grant and staff salaries .Of the total expected revenue, Shs. 2,978,446,950/= (79%) is for PHC wage, Shs. 125,648,630/= (3%) is for PHC Non-wage, Shs. 86,226,324/= (2%) is for Transitional Development Grant for Sanitation, Shs. 367,175,466/= (10%) is for PHC Development, Shs. 27,305,507/= (1%) is for DDEG and Shs. 205,277,000/= (5%) is a provision for donor funds transfers.

Workplan Title : Education

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			

Vote: 589 Bulambuli District**FY 2018/19**

Recurrent Revenues	6,020,619	4,413,553	6,614,876
District Unconditional Grant (Wage)	84,803	63,602	84,803
Locally Raised Revenues	1,232	0	10,000
Sector Conditional Grant (Non-Wage)	1,211,843	807,896	1,432,665
Sector Conditional Grant (Wage)	4,722,741	3,542,056	5,087,408
Development Revenues	210,301	210,301	819,547
District Discretionary Development Equalization Grant	40,050	40,050	18,653
Sector Development Grant	170,251	170,251	800,894
Total Revenue Shares	6,230,919	4,623,854	7,434,424
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	4,807,543	2,277,295	5,172,211
Non Wage	1,213,075	796,839	1,442,665
Development Expenditure			
Domestic Development	210,300	43,370	819,547
Donor Development	0	0	0
Total Expenditure	6,230,919	3,117,505	7,434,424

Narrative of Workplan Revenues and Expenditure

The Education Department expects to receive and spend UGX 7,426,237,000/= in FY 2018/2019 compared to UGX 6,230,919,000/= in the FY 2017/2018. There is 19% increase in the Budget for 2018/19. The increase is due to increased allocation for the sector development Grants from UGX 210,300,000/= to UGX229,135,000/= for the FY 2018/19. The Funds are expected to come from the Centre on grants such as UPE, USE, Skills Development, wage and Inspection and DDEG and SFG.

Workplan Title : Roads and Engineering

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	497,338	450,794	81,145
District Unconditional Grant (Wage)	81,144	63,602	81,145
Other Transfers from Central Government	0	387,192	0
Sector Conditional Grant (Non-Wage)	416,194	0	0
Development Revenues	0	0	771,851
Multi-Sectoral Transfers to LLGs_Gou	0	0	436,909
Other Transfers from Central Government	0	0	334,942
Total Revenue Shares	497,338	450,794	852,995

Vote: 589 Bulambuli District**FY 2018/19**

B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	81,144	60,000	81,145
Non Wage	416,194	275,644	0
Development Expenditure			
Domestic Development	0	0	771,851
Donor Development	0	0	0
Total Expenditure	497,337	335,644	852,995

Narrative of Workplan Revenues and Expenditure

The Department expects to receive and spend UGX 771,850,665= compared to UGX 497,337,000= for 2017/18 which represents a 55% increase in the budget. The Good performance/ increase is attributed to increased other Government transfers from Road Fund. The Biggest proportion of the budget has been allocated to roads maintenance and and operation of Machines.

Workplan Title : Water

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	58,314	43,736	57,095
District Unconditional Grant (Wage)	25,026	18,769	25,026
Sector Conditional Grant (Non-Wage)	33,289	24,966	32,069
Development Revenues	433,597	433,597	412,566
Sector Development Grant	433,597	433,597	412,566
Total Revenue Shares	491,912	477,333	469,661
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	25,026	18,769	25,026
Non Wage	33,289	24,957	32,069
Development Expenditure			
Domestic Development	433,597	176,124	412,566
Donor Development	0	0	0
Total Expenditure	491,912	219,850	469,661

Narrative of Workplan Revenues and Expenditure

The department expects to receive a total budget of 469,661,697 for the FY 2018/19 this is a 4% decrease from UGX 491,912,000= of the FY 2017/18. The reason for the decrease is due to the development Budget the decrease in the areas UGX433,597,000= to 413,676,000= and Non wage recurrent reduced from UGX 33,289,000= to UGX 32,068,884= for the FY 2018/19. The funds will come from central Government and will be used to Fund the Recurrent and Development activities in the District.

Vote: 589 Bulambuli District**FY 2018/19****Workplan Title : Natural Resources**

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	82,040	60,979	82,306
District Unconditional Grant (Wage)	75,732	56,799	75,732
Locally Raised Revenues	1,479	558	1,479
Sector Conditional Grant (Non-Wage)	4,830	3,622	5,095
Development Revenues	22,250	22,250	30,000
District Discretionary Development Equalization Grant	22,250	22,250	30,000
Total Revenue Shares	104,290	83,229	112,306
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	75,732	40,751	75,732
Non Wage	6,309	1,923	6,574
Development Expenditure			
Domestic Development	22,250	10,909	30,000
Donor Development	0	0	0
Total Expenditure	104,290	53,583	112,306

Narrative of Workplan Revenues and Expenditure

The Department expects to receive and spend UGX 112,306,000/= for the FY 2018/19 The Budget was increased by 7% from UGX 104,290,000/= for the FY 2017/18 to UGX 112,306,000/= for the FY 2018/19. The increase was attributed to DDEG allocation to the Department for lands, Forestry and natural resource activities, DDEG increased from UGX 22,250,000/= to UGX 30,000,000/= for the FY 2018/19. and also non wage increased from UGX 4,830,000/= for FY 2017/18 to 5,095,000/= for the FY 2018/19. the Funds will come from central Government and Local revenue. Of which UGX 75,732,000/= will be spent on wage, 30,000,000/= will spent on development activities, and 5,095,000/= will be spent on non wage activities.

Workplan Title : Community Based Services

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	240,503	192,662	239,942
District Unconditional Grant (Wage)	192,983	144,738	192,984
Locally Raised Revenues	1,643	1,000	3,000
Other Transfers from Central Government	0	12,516	0
Sector Conditional Grant (Non-Wage)	45,877	34,408	43,958
Development Revenues	0	0	484,645
District Discretionary Development Equalization Grant	0	0	5,000

Vote: 589 Bulambuli District**FY 2018/19**

Other Transfers from Central Government	0	0	479,645
Total Revenue Shares	240,503	192,662	724,587
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	192,983	53,199	192,984
Non Wage	47,520	30,939	46,958
<i>Development Expenditure</i>			
Domestic Development	0	0	484,645
Donor Development	0	0	0
Total Expenditure	240,503	84,138	724,587

Narrative of Workplan Revenues and Expenditure

The Community Based Services department expects a total revenue of UGX 724,587,829 for FY 2018/19 compared to UGX 240,503,000 for the FY 2017/2018. There is a 201% increase in the budget as a result of the DDEG funds to the department for procurement of a laptop and printer. the department also expects to receive a total of UGX 479,645,256 as other government transfers towards YLP and UWEP projects. The department expects to utilize UGX.192,983,940 to pay staff salaries for 25 departmental staff. UGX.46,957,633 is expected to support FAL activities, support to CDW, Support to councils (Youth, Women and PWDs), gender, children and youth, elderly, culture and projects for empowerment of PWDs, shs. 5,000,000 from DDEG for purchase of laptop and printer for the department.

Workplan Title : Planning

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
<i>Recurrent Revenues</i>	104,967	78,048	94,009
District Unconditional Grant (Non-Wage)	66,000	46,857	48,637
District Unconditional Grant (Wage)	34,859	31,191	34,859
Locally Raised Revenues	4,108	0	10,513
<i>Development Revenues</i>	63,110	63,135	87,283
District Discretionary Development Equalization Grant	63,110	63,135	87,283
Total Revenue Shares	168,077	141,184	181,292
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	34,859	26,146	34,859
Non Wage	70,108	46,138	59,150
<i>Development Expenditure</i>			
Domestic Development	63,110	35,450	87,283
Donor Development	0	0	0
Total Expenditure	168,077	107,734	181,292

Vote: 589 Bulambuli District**FY 2018/19****Narrative of Workplan Revenues and Expenditure**

The Department expects to receive and spend UGX 170,778,000= against the annual budget which is 20,776,398,000= the Budget increased by 1% from the Previous budget worthy 168,077,000= for the FY 2017/18. This attributed to the shift in the policies that introduced inter Governmental transfers as per PFMA Act 2015, this was also attributed to the increase of DDEG Allocation from UGX 63,110,000= in the FY 2017/18 to UGX 87,283, 000= for the FY 2018/19 since most of the Projects planned in FY 2017/18 were completed. Out of the Budget UGX 34,859,000= will be spent on wages for staff, 48,637,000= will be spent on non wage activities and 87,283,000= will be spent on development activities, planned for FY2018/19.

Workplan Title : Internal Audit

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	54,241	34,690	51,756
District Unconditional Grant (Non-Wage)	7,123	3,499	5,223
District Unconditional Grant (Wage)	41,588	31,191	41,586
Locally Raised Revenues	5,530	0	4,947
Development Revenues	4,785	4,785	5,366
District Discretionary Development Equalization Grant	4,785	4,785	5,366
Total Revenue Shares	59,026	39,474	57,122
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	41,588	31,180	41,586
Non Wage	12,653	3,165	10,170
Development Expenditure			
Domestic Development	4,785	909	5,366
Donor Development	0	0	0
Total Expenditure	59,026	35,254	57,122

Narrative of Workplan Revenues and Expenditure

The unit expects to receive 57,121,549 for the FY 2018-2019 compared to 59,026,000= for FY 2017-2018. There is 1% deduction because of DDEG allocation was lower than that of previous year. The 41,586,144 will be spent on payment of salaries while 10,169,544 will be spent on Non wage activities e.g. auditing 23 LLGs while 5,365,861 will be spent on development activities e.g. Procurement of a printer, motorcycle maintenance and purchase of office furniture.